

SCHOOL DISTRICT \_\_\_\_\_  
SCHEDULE OF CHANGES IN LONG-TERM LIABILITIES  
FOR THE YEAR ENDED JUNE 30, 20XX

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1)	New Debt & Other Additions	Principal Payments	Refunding & Other Reductions	Ending Balance (6/30) [a + b - c - d]	Current Portion (Due Next Fiscal Year)	Long-Term Portion (Due Beyond Next Fiscal Year)
<b>Governmental Activities*</b>							
General Obligation Bonds:							
_____ Refunding Issue							
20__ Issue							
20__ Issue							
19__ Issue							
Capital Leases							
Compensated Absences							
Intercap Loan Payable							
Special Improvements (SIDs)							
Other _____							
Total Governmental Activity Long-Term Liabilities							
<b>Business-Type Activities**</b>							
Capital Leases							
Compensated Absences							
Intercap Loan Payable							
Other _____							
Total Business-Type Activity Long-Term Liabilities							

\***Governmental activities** are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* **Business-type activities** are usually reported in the enterprise funds. These funds are financed in whole in part by fees charged to external parties for goods and services.